United Nations A/63/649/Add.1

General Assembly

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Sixty-third session
Agenda item 117

Review of the efficiency of the administrative and financial functioning of the United Nations

Report of the Fifth Committee

Rapporteur: Mr. Patrick **Chuasoto** (Philippines)

I. Introduction

1. The previous recommendation made by the Fifth Committee to the General Assembly under agenda item 117 appears in the report of the Committee contained in document A/63/649.

2. The Fifth Committee resumed its consideration of the item at its 31st and 39th meetings, on 9 and 27 March 2009. Statements and observations made in the course of the Committee's consideration of the item are reflected in the relevant summary records (A/C.5/63/SR.31 and 39).

3. For its further consideration of the item, the Committee had before it the report of the Independent Audit Advisory Committee on vacant posts in the Office of Internal Oversight Services (A/63/737).

II. Consideration of proposals

A. Draft resolution A/C.5/63/L.39

4. At its 39th meeting, on 27 March, the Committee had before it a draft resolution entitled "Accountability framework, enterprise risk management and internal control framework, and results-based management framework" (A/C.5/63/L.39), submitted by the Chairman on the basis of informal consultations coordinated by the representative of Austria.

5. At the same meeting, the Committee adopted draft resolution A/C.5/63/L.39 without a vote (see para. 8).

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B. Draft decision A/C.5/63/L.41

6. At its 39th meeting, on 27 March, the Committee had before it a draft decision entitled "Questions deferred for future consideration" (A/C.5/63/L.41), submitted by the Chairman.

7. At the same meeting, the Committee adopted draft decision A/C.5/63/L.41 without a vote (see para. 9).

III. Recommendations of the Fifth Committee

8. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

Accountability framework, enterprise risk management and internal control framework, and results-based management framework

The General Assembly,

Recalling its resolutions 59/272 of 23 December 2004 and 60/254 of 8 May 2006, section I of its resolution 60/260 of 8 May 2006, its resolution 60/283 of 7 July 2006, paragraph 4 of its resolution 61/245 of 22 December 2006, paragraph 22 of its resolution 62/236 of 22 December 2007 and paragraphs 15 and 16 of its resolution 62/250 of 20 June 2008,

Recalling also its resolutions 55/231 of 23 December 2000, 56/253 of 24 December 2001, 57/290 B of 18 June 2003 and 59/296 of 22 June 2005 and paragraph 2 of its resolution 60/257 of 8 May 2006,

Aware of the significant flaws in terms of internal monitoring, inspection and accountability regarding, for example, the management of the United Nations oil-for-food programme,

Noting that since its sixtieth session, the General Assembly has included in its agenda the item entitled "Follow-up to the recommendations on administrative management and internal oversight of the Independent Inquiry Committee into the United Nations Oil-for-Food Programme",

Having considered the report of the Secretary-General on the accountability framework, enterprise risk management and internal control framework, and results-based management framework,[1] and the related report of the Advisory Committee on Administrative and Budgetary Questions,[2] as well as the related section of the report of the Independent Audit Advisory Committee on the activities of the Independent Audit Advisory Committee for the period from 1 January to 31 July 2008,[3]

Having also considered the report of the Office of Internal Oversight Services on the review of results-based management in the United Nations,[4] and the report of the Joint Inspection Unit on results-based management in the United Nations in the context of the reform process[5] and the comments of the Secretary-General thereon,[6]

1. *Takes note* of the report of the Secretary-General on the accountability framework, enterprise risk management and internal control framework, and results-based management framework,[1] and the related section of the report of the Independent Audit Advisory Committee;[3]

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[1] A/62/701 and Corr.1 and Add.1.

[2] A/63/457.

[3] A/63/328, sect. III.D.

[4] A/63/268.

[5] A/61/805.

[6] See A/62/704.

2. *Also takes note* of the reports of the Office of Internal Oversight Services on the review of results-based management in the United Nations,[4] and the report of the Joint Inspection Unit on results-based management in the United Nations in the context of the reform process[5] and the comments of the Secretary-General thereon;[6]

3. *Endorses* the conclusions and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions,[2] subject to the provisions of the present resolution;

4. *Reaffirms* its commitment to strengthening accountability in the Secretariat and the accountability of the Secretary-General to Member States and the achievement of results and emphasizes the importance of establishing real, effective and efficient mechanisms that foster institutional and personal accountability;

5. *Stresses* that accountability is a central pillar of effective and efficient management that requires attention at the highest level;

6. *Reaffirms* paragraph 2 of its resolution 60/257 in which it endorsed the benchmarking framework for the implementation of results-based management in the United Nations, and that the implementation of any proposal on the accountability of the Secretariat to Member States shall in no way call into question the sole prerogative of Member States in respect of defining the roles and responsibilities of the intergovernmental bodies and oversight bodies for results-based management, including all aspects of programme planning, budgeting, monitoring and evaluation;

7. *Strongly urges* the Secretary-General to respect the sole prerogative of Member States regarding the application of the proposed actions included in paragraph 86 of his report,[7] in particular principle 4, and requests him to refrain from redefining the roles and responsibilities of the intergovernmental bodies and oversight bodies for results-based management, including all aspects of programme planning, budgeting, monitoring and evaluation;

8. *Decides* not to endorse the proposed accountability framework;

9. *Requests* the Secretary-General to present to the General Assembly, for its consideration at the first part of its resumed sixty-fourth session, in consultation with the respective oversight bodies, drawing on the expertise of relevant United Nations entities and taking fully into account all relevant resolutions on accountability, a comprehensive report including, inter alia:

(a) A clear definition of accountability and proposals on accountability mechanisms, including clear parameters for their application and the instruments for their rigorous enforcement, without exceptions at any level, and a clear definition of roles and responsibilities;

(b) Clear and specific measures to ensure the access of Member States to timely and reliable information on results achieved and resources used by the United Nations Secretariat, as well as its performance, including on measures to improve performance reporting;

(c) Concrete measures to ensure the timely implementation of the recommendations of the oversight bodies;

[7] A/62/701 and Corr.1.

(d) Measures to strengthen personal accountability within the Secretariat and institutional accountability towards Member States on the results achieved and resources used;

(e) Measures to ensure transparency in the selection and appointment process of senior managers, including at the Assistant Secretary-General and Under-Secretary-General levels;

(f) Concrete proposals on the reform of the performance appraisal system, taking fully into account the views of staff, as well as on sanctions for under-performance and rewards for outstanding performance to be applied for staff and senior management, including at the Assistant Secretary-General and Under-Secretary-General levels;

(g) A clear definition of responsibilities resulting from the delegation of authority, and clear guidelines for programme managers for exercising that authority and actions to improve the system of the delegation of authority, including, inter alia, through systematic reporting mechanisms on how the delegated authority is exercised;

(h) Measures taken to implement the results-based management framework, including measures taken by the Secretary-General to strengthen the senior management's leadership and commitment to promoting and supporting a culture of results in the United Nations, as well as a common understanding of results-based management and its implications;

(i) Scope, parameters and time frame for the application of a reliable results-based management information system, including detailed information on its compatibility with existing and projected information management systems;

(j) A proposed detailed plan and road map for the implementation of the enterprise risk management and internal control framework;

(k) An explanation of how the measures to strengthen the Secretariat's accountability mechanisms would address the significant flaws in terms of internal monitoring, inspection and accountability regarding the management of the United Nations oil-for-food programme;

10. *Approves*, under the programme budget for the biennium 2008-2009, the creation of one position at the P-4 level under section 28A, Office of the Under-Secretary-General for Management, to be financed under general temporary assistance for nine months, the primary objective being the preparation of the report referred to in paragraph 9 above, to be submitted in the context of the second performance report on the programme budget for the biennium 2008-2009;

11. *Also approves*, under the programme budget for the biennium 2008-2009, the redeployment of two posts (one P-4 and one General Service (Principal-level)) from section 29, Internal oversight, to section 28A, Office of the Under-Secretary-General for Management, as well as the amount of 24,000 United States dollars in non-post resources;

12. *Takes note* of paragraph 38 of the report of the Advisory Committee on Administrative and Budgetary Questions with regard to the pilot project referred to in paragraph 104 (b) of the report of the Secretary-General;

13. *Requests* the Secretary-General to submit a report, to be considered by the Fifth Committee at the first part of its resumed sixty-fourth session, on the modalities to be applied regarding the sharing of information contained in consultants' reports on management-related issues;

14. *Decides* that the consultants' reports referred to in paragraph 13 above are to be made available by the Secretary-General, upon the request of Member States, subject to approval by the General Assembly of the modalities to be applied;

15. *Notes* the existing practice of informal sharing of consultants' reports, and decides that the Secretary-General is to continue this practice, pending a decision on the report mentioned in paragraph 13 above;

16. *Requests* the Secretary-General to entrust the Office of Internal Oversight Services with carrying out a review of the practices of the Secretariat in this regard;

17. *Invites* the Sixth Committee to consider the legal aspects of the report of the Secretary-General entitled "Information-sharing practices between the United Nations and national law enforcement authorities, as well as referrals of possible criminal cases related to United Nations staff, United Nations officials and experts on mission",[8] without prejudice to the role of the Fifth Committee as the Main Committee of the General Assembly responsible for administrative and budgetary matters.

[8] A/63/331.

9. The Fifth Committee also recommends to the General Assembly the adoption of the following draft decision:

Questions deferred for future consideration

A

The General Assembly decides to defer until the second resumed part of its sixty-third session consideration of the following agenda item and related document:

Item 117
Review of the efficiency of the administrative and financial functioning of the United Nations

Report of the Independent Audit Advisory Committee on vacant posts in the Office of Internal Oversight Services[1]

B

The General Assembly decides to defer until its sixty-fourth session consideration of the following documents:

Item 118
Programme budget for the biennium 2008-2009

Note by the Secretary-General transmitting the report of the Joint Inspection Unit on a common payroll for United Nations system organizations[2]

Note by the Secretary-General transmitting his comments and those of the United Nations System Chief Executives Board for Coordination on the report of the Joint Inspection Unit on a common payroll for United Nations system organizations[3]

Report of the Secretary-General on the conditions of service and compensation for officials, other than Secretariat officials, serving the General Assembly: full-time members of the International Civil Service Commission and the Chairman of the Advisory Committee on Administrative and Budgetary Questions[4]

Report of the Advisory Committee on Administrative and Budgetary Questions on the conditions of service and compensation for officials, other than Secretariat officials, serving the General Assembly: full-time members of the International Civil Service Commission and the Chairman of the Advisory Committee on Administrative and Budgetary Questions[5]

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[1] A/63/737.
[2] A/60/582.
[3] A/60/582/Add.1.
[4] A/63/354.
[5] A/63/726.

Item 122
Scale of assessments for the apportionment of the expenses of the United Nations

Reports of the Committee on Contributions[6]

Reports of the Secretary-General on multi-year payment plans[7]

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The General Assembly decides to defer until the first resumed part of its sixty-fourth session consideration of the following agenda item and related documents:

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Programme budget for the biennium 2008-2009

Report of the Secretary-General on the financing of the core diplomatic training activities of the United Nations Institute for Training and Research[8]

Report of the Advisory Committee on Administrative and Budgetary Questions on the financing of the core diplomatic training activities of the United Nations Institute for Training and Research[9]

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[6] *Official Records of the General Assembly, Sixty-second Session, Supplement No. 11* (A/62/11) and *Sixty-third Session, Supplement No. 11* (A/63/11).

[7] A/62/70 and A/63/68.

[8] A/63/592.

[9] A/63/744.

United Nations A/63/649/Add.1*

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I. Introduction

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4. At its 39th meeting, on 27 March, the Committee had before it a draft resolution entitled "Accountability framework, enterprise risk management and internal control framework, and results-based management framework" (A/C.5/63/L.39), submitted by the Chairman on the basis of informal consultations coordinated by the representative of Austria.

* Reissued for technical reasons.

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5. At the same meeting, the Committee adopted draft resolution A/C.5/63/L.39 without a vote (see para. 8).

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III. Recommendations of the Fifth Committee

8. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

Accountability framework, enterprise risk management and internal control framework, and results-based management framework

The General Assembly,

Recalling its resolutions 59/272 of 23 December 2004 and 60/254 of 8 May 2006, section I of its resolution 60/260 of 8 May 2006, its resolution 60/283 of 7 July 2006, paragraph 4 of its resolution 61/245 of 22 December 2006, paragraph 22 of its resolution 62/236 of 22 December 2007 and paragraphs 15 and 16 of its resolution 62/250 of 20 June 2008,

Recalling also its resolutions 55/231 of 23 December 2000, 56/253 of 24 December 2001, 57/290 B of 18 June 2003 and 59/296 of 22 June 2005 and paragraph 2 of its resolution 60/257 of 8 May 2006,

Aware of the significant flaws in terms of internal monitoring, inspection and accountability regarding, for example, the management of the United Nations oil-for-food programme,

Noting that since its sixtieth session, the General Assembly has included in its agenda the item entitled "Follow-up to the recommendations on administrative management and internal oversight of the Independent Inquiry Committee into the United Nations Oil-for-Food Programme",

Having considered the report of the Secretary-General on the accountability framework, enterprise risk management and internal control framework, and results-based management framework,[1] and the related report of the Advisory Committee on Administrative and Budgetary Questions,[2] as well as the related section of the report of the Independent Audit Advisory Committee on the activities of the Independent Audit Advisory Committee for the period from 1 January to 31 July 2008,[3]

Having also considered the report of the Office of Internal Oversight Services on the review of results-based management in the United Nations,[4] and the report of the Joint Inspection Unit on results-based management in the United Nations in the context of the reform process[5] and the comments of the Secretary-General thereon,[6]

1. *Takes note* of the report of the Secretary-General on the accountability framework, enterprise risk management and internal control framework, and results-based management framework,[1] and the related section of the report of the Independent Audit Advisory Committee;[3]

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[2] A/63/457.

[3] A/63/328, sect. III.D.

[4] A/63/268.

[5] A/61/805.

[6] See A/62/704.

2. *Also takes note* of the reports of the Office of Internal Oversight Services on the review of results-based management in the United Nations,[4] and the report of the Joint Inspection Unit on results-based management in the United Nations in the context of the reform process[5] and the comments of the Secretary-General thereon;[6]

3. *Endorses* the conclusions and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions,[2] subject to the provisions of the present resolution;

4. *Reaffirms* its commitment to strengthening accountability in the Secretariat and the accountability of the Secretary-General to Member States and the achievement of results and emphasizes the importance of establishing real, effective and efficient mechanisms that foster institutional and personal accountability;

5. *Stresses* that accountability is a central pillar of effective and efficient management that requires attention at the highest level;

6. *Reaffirms* paragraph 2 of its resolution 60/257 in which it endorsed the benchmarking framework for the implementation of results-based management in the United Nations, and that the implementation of any proposal on the accountability of the Secretariat to Member States shall in no way call into question the sole prerogative of Member States in respect of defining the roles and responsibilities of the intergovernmental bodies and oversight bodies for results-based management, including all aspects of programme planning, budgeting, monitoring and evaluation;

7. *Strongly urges* the Secretary-General to respect the sole prerogative of Member States regarding the application of the proposed actions included in paragraph 86 of his report,[7] in particular principle 4, and requests him to refrain from redefining the roles and responsibilities of the intergovernmental bodies and oversight bodies for results-based management, including all aspects of programme planning, budgeting, monitoring and evaluation;

8. *Decides* not to endorse the proposed accountability framework;

9. *Requests* the Secretary-General to present to the General Assembly, for its consideration at the first part of its resumed sixty-fourth session, in consultation with the respective oversight bodies, drawing on the expertise of relevant United Nations entities and taking fully into account all relevant resolutions on accountability, a comprehensive report including, inter alia:

(a) A clear definition of accountability and proposals on accountability mechanisms, including clear parameters for their application and the instruments for their rigorous enforcement, without exceptions at any level, and a clear definition of roles and responsibilities;

(b) Clear and specific measures to ensure the access of Member States to timely and reliable information on results achieved and resources used by the United Nations Secretariat, as well as its performance including on measures to improve performance, reporting;

(c) Concrete measures to ensure the timely implementation of the recommendations of the oversight bodies;

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[7] A/62/701 and Corr.1.

(d) Measures to strengthen personal accountability within the Secretariat and institutional accountability towards Member States on the results achieved and resources used;

(e) Measures to ensure transparency in the selection and appointment process of senior managers, including at the Assistant Secretary-General and Under-Secretary-General levels;

(f) Concrete proposals on the reform of the performance appraisal system, taking fully into account the views of staff, as well as on sanctions for under-performance and rewards for outstanding performance to be applied for staff and senior management, including at the Assistant Secretary-General and Under-Secretary-General levels;

(g) A clear definition of responsibilities resulting from the delegation of authority, and clear guidelines for programme managers for exercising that authority and actions to improve the system of the delegation of authority, including, inter alia, through systematic reporting mechanisms on how the delegated authority is exercised;

(h) Measures taken to implement the results-based management framework, including measures taken by the Secretary-General to strengthen the senior management's leadership and commitment to promoting and supporting a culture of results in the United Nations, as well as a common understanding of results-based management and its implications;

(i) Scope, parameters and time frame for the application of a reliable results-based management information system, including detailed information on its compatibility with existing and projected information management systems;

(j) A proposed detailed plan and road map for the implementation of the enterprise risk management and internal control framework;

(k) An explanation of how the measures to strengthen the Secretariat's accountability mechanisms would address the significant flaws in terms of internal monitoring, inspection and accountability regarding the management of the United Nations oil-for-food programme;

10. *Approves*, under the programme budget for the biennium 2008-2009, the creation of one position at the P-4 level under section 28A, Office of the Under-Secretary-General for Management, to be financed under general temporary assistance for nine months, the primary objective being the preparation of the report referred to in paragraph 9 above, and to be reported in the context of the second performance report on the programme budget for the biennium 2008-2009;

11. *Also approves*, under the programme budget for the biennium 2008-2009, the redeployment of two posts (one P-4 and one General Service (Principal-level)) from section 29, Internal oversight, to section 28A, Office of the Under-Secretary-General for Management, as well as the amount of 24,000 United States dollars in non-post resources;

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13. *Requests* the Secretary-General to submit a report, to be considered by the Fifth Committee at the first part of its resumed sixty-fourth session, on the modalities to be applied regarding the sharing of information contained in consultants' reports on management-related issues;

14. *Decides* that the consultants' reports referred to in paragraph 13 above are to be made available by the Secretary-General, upon the request of Member States, subject to approval by the General Assembly of the modalities to be applied;

15. *Notes* the existing practice of informal sharing of consultants' reports, and decides that the Secretary-General is to continue this practice, pending a decision on the report mentioned in paragraph 13 above;

16. *Requests* the Secretary-General to entrust the Office of Internal Oversight Services with carrying out a review of the practices of the Secretariat in this regard;

17. *Invites* the Sixth Committee to consider the legal aspects of the report of the Secretary-General entitled "Information-sharing practices between the United Nations and national law enforcement authorities, as well as referrals of possible criminal cases related to United Nations staff, United Nations officials and experts on mission",[8] without prejudice to the role of the Fifth Committee as the Main Committee of the General Assembly responsible for administrative and budgetary matters.

[8] A/63/331.

9. The Fifth Committee also recommends to the General Assembly the adoption of the following draft decision:

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[1] A/63/737.
[2] A/60/582.
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